

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

Chapter 11

ONEIDA LTD.,

Case No. 06-10489 (ALG)

Reorganized Debtor.)

ONEIDA LTD.,

Plaintiff,

Adv. Proc. No. 06-01920 (ALG)

v.

**PENSION BENEFIT GUARANTY
CORPORATION,**

Defendant.

**PBGC'S STATEMENT OF ISSUE ON APPEAL
AND DESIGNATION OF RECORD ON APPEAL**

Pursuant to Federal Rule of Bankruptcy Procedure 8006, the Pension Benefit Guaranty Corporation ("PBGC"), by and through its counsel, hereby submits its Statement of Issue on Appeal and Designation of Record for Appeal in connection with its Notice of Appeal filed March 28, 2008 (Docket No. 45) in the above-captioned adversary proceeding.

STATEMENT OF ISSUES ON APPEAL

The following issue is on appeal:

1. Whether the Bankruptcy Court erred in holding that the termination premiums under 29 U.S.C. section 1306(a)(7) were "claims" (as defined in section 101(5) of the Bankruptcy Code) against Debtors' chapter 11 bankruptcy estates that arose pre-petition and thus were discharged pursuant to section 1141(d) of the Bankruptcy Code and the Plan of Reorganization.

DESIGNATION OF THE RECORD ON APPEAL

The following items are to be included in the record on appeal.¹ Unless otherwise specified, docket numbers refer to items filed in *Oneida Ltd. v. Pension Benefit Guaranty Corp.* (*In re Oneida Ltd.*), Adversary Case No. 06-01920, Bankr. S.D.N.Y.

<u>RECORD NUMBER</u>	<u>FILING DATE</u>	<u>DOCKET NUMBER</u>	<u>DOCKET TEXT</u>
1	11/15/2006	1	Adversary case 06-01920. Complaint against Pension Benefit Guaranty Corporation
2	12/20/2006	4	Motion to Withdraw the Reference Under 28 U.S.C. Section 157(d)
3	12/20/2006	5	Memorandum of Law in Support of PBGC's Motion to Withdraw the Reference (Attachments: # <u>1</u> Exhibits 1-4, # <u>2</u> Exhibits 5-7)
4	7/20/2007	13	Opinion of U.S. District Court Judge Miriam Goldman Cedarbaum signed on 7/18/2007, denying the motion to withdraw the reference
5	7/30/2007	14	Answer to Complaint (Attachments: # <u>1</u> Certificate of Service)
6	10/05/2007	17	Motion for Summary Judgment (Attachments: # <u>1</u> PBGC's Statement of Material Facts as to Which There is no Genuine Issue # <u>2</u> Notice of PBGC's Motion for Summary Judgment)
7	10/05/2007	18	Memorandum of Law in Support of PBGC's Motion for Summary Judgment (Attachments: # <u>1</u> Exhibit 29 U.S.C. 1306(a)(7) # <u>2</u> Exhibit 2 - Pension Settlement Agreement dated May 3, 2006 # <u>3</u> Exhibit 3 - Revised Projections Related to the Reorganized Debtors # <u>4</u> Exhibit 4 - Transcript of Confirmation Hearing # <u>5</u> Exhibit 5 - Debtors' First Amendment Joint Renegotiated Plan of Reorganization # <u>6</u> Exhibit 6 - Stipulation)
8	10/05/2007	19	Declaration of Barry T. Greenhill (Attachments: # <u>1</u> Attachment A - Agreement for Termination of Pension Plan)

¹ Pleadings include all attachments and exhibits.

9	10/05/2007	21	Motion for Summary Judgment / Plaintiff Oneida Ltd.'s Notice of Motion and Motion for Summary Judgment
10	10/05/2007	22	Statement of Undisputed Facts of Plaintiff Oneida Ltd. Pursuant to Local Bankruptcy Rule 7056-1 in Support of the Motion for Summary Judgment
11	10/05/2007	23	Memorandum of Law in Support of Plaintiff Oneida Ltd.'s Motion for Summary Judgment
12	10/05/2007	24	Declaration of Catherine H. Suttmeier in Support of Plaintiff Oneida Ltd.'s Motion for Summary Judgment
13	10/05/2007	25	Declaration of Michael H. Torkin in Support of Plaintiff Oneida Ltd.'s Motion for Summary Judgment (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit D, # <u>5</u> Exhibit E, # <u>6</u> Exhibit F, # <u>7</u> Exhibit G, # <u>8</u> Exhibit H, # <u>9</u> Exhibit I, # <u>10</u> Exhibit J, # <u>11</u> Exhibit K, # <u>12</u> Exhibit L)
14	10/26/2007	28	Opposition / PBGC's Opposition to Oneida's Motion for Summary Judgment (Attachments: # <u>1</u> Exhibit 1 - Declaration of Sheila Yoensky, # <u>2</u> Certificate of Service)
15	10/26/2007	29	Response to Motion / PBGC's Response to Oneida's Statement of Undisputed Facts
16	10/26/2007	30	Declaration of Lawrence F. Landgraff in Support of PBGC's Objection to Oneida's Motion for Summary Judgment (Attachments: # <u>1</u> Exhibit 1 - Claims Chart)
17	10/26/2007	31	Memorandum of Law in Opposition to Defendant Pension Benefit Guaranty Corporation's Motion for Summary Judgment
18	10/26/2007	32	Counterstatement of Undisputed Facts Pursuant to Local Bankruptcy Rule 7056-1 in Opposition to Defendant Pension Benefit Guaranty Corporation's Motion for Summary Judgment
19	10/26/2007	33	Declaration of Andrew G. Church in Support of Plaintiff Oneida Ltd.'s Motion for Summary Judgment and in Opposition to Defendant Pension Benefit Guaranty Corporation's Motion

			for Summary Judgment
20	11/09/2007	35	Reply to Motion / PBGC's Reply Memorandum in Support of its Motion for Summary Judgment (Attachments: # <u>1</u> Certificate of Service)
21	11/09/2007	36	Memorandum of Law in Support of Plaintiff Oneida Ltd. Motion for Summary Judgment
22	2/27/2008	38	Memorandum of Opinion Signed on 2/27/2008 Regarding: ERISA Termination Premiums
23	3/11/2008	39	Notice of Settlement of an Order. Settlement Date: March 19, 2008 (Attachments: # <u>1</u> Exhibit A - Proposed Order)
24	3/18/2008	41	Letter from Michael H. Torkin, Esq. Addressed to the Honorable Allan L. Gropper Regarding the Proposed Order on Motions for Summary Judgment (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B)
25	3/20/2008	43	Order Signed on 3/20/2008 Denying Motion for Summary Judgment Filed by Defendant Pension Benefit Guaranty Corporation, and Granting Motion for Summary Judgment Filed by Plaintiff Oneida Ltd.
26	3/21/2008	44	Amended Order Signed on 3/21/2008 on Motions for Summary Judgment
27	3/28/2008	45	Notice of Appeal
28	3/19/2006	1	Voluntary Petition (Chapter 11)
			<i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.
29	3/19/2006	22	Motion to Approve /Motion of Debtors for Order Pursuant to 29 U.S.C. Sec 1341(c)(2)(B)(ii) (I) Determining that Debtors Satisfy Financial Requirements for Distress Termination of Defined Benefit Pension Plans and (II) Approving Termination of Such Pension Plans (Attachments: # <u>1</u> Exhibit A, # <u>2</u> Exhibit B, # <u>3</u> Exhibit C, # <u>4</u> Exhibit D, # <u>5</u> Proposed Order)
			<i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.
30	04/24/2006	167	Response to Motion / Response of the Pension Benefit Guaranty Corporation to Debtors'

		<i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Motion for Order Pursuant to 29 U.S.C. Section 1341(c)(2)(B)(ii) Determining That Debtors Satisfy Financial Requirements for Distress Termination of Pension Plans and Approving Termination of Plans
31	4/27/2006	179 <i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Notice of Withdrawal of the Buffalo China Pension Plans from the Motion of Debtors Pursuant to 29 U.S.C. Sec 1341(c)(2)(b)(ii) (I) Determining That Debtors Satisfy Financial Requirements for Distress Termination of Defined Benefit Pension Plans and (II) Approving Termination of Such Pension Plans
32	5/2/2006	207 <i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Order Signed on 5/2/2006 Determining that Debtors Satisfy Financial Requirements for Distress Termination of Defined Benefit Pension Plans and Approving Termination of Such Pension Plans
33	5/4/2006	211 <i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Motion to Authorize / Motion of Debtors for Order Pursuant to 11 U.S.C. Sec 363(b) and Rule 9019 of the Federal Rules of Bankruptcy Procedure Authorizing the Debtors to Enter Into and Perform Under a Settlement Agreement with the Creditors Committee and The Pension Benefit Guaranty Corporation (Attachments: # <u>1</u> Proposed Order, # <u>2</u> Exhibit A, # <u>3</u> Notice of Hearing)
34	5/22/2006	245 <i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Amended Disclosure Statement / Second Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code for the Debtors' Joint Prenegotiated Plan of Reorganization Under Chapter 11 of the Bankruptcy Code (Attachments: # <u>1</u> Exhibit A – Plan, # <u>2</u> Exhibit B – PSA, # <u>3</u> Exhibit C – Organizational Chart, # <u>4</u> Exhibit D – Historical Financial Statements, # <u>5</u> Exhibit E – Projected Consolidated Balance Sheet, # <u>6</u> Exhibit F – Projections, # <u>7</u> Exhibit G – Liquidation Analysis, # <u>8</u> Exhibit H – Exit Facility Commitment, as Amended, # <u>9</u> Exhibit I – Pension Settlement Agreement)
35	7/7/2006	329	First Amended Plan / Debtors' First Amended

		<i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Joint Prenegotiated Plan of Reorganization Under Chapter 11 of the Bankruptcy Code (Attachments: # <u>1</u> Redline of First Amended Plan)
36	8/30/2006	386 <i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Memorandum of Opinion on Plan Confirmation Signed on 8/30/2006
37	8/30/2006	387 <i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	Written Opinion signed on 8/30/2006 Re: Findings of Fact, Conclusions of Law and Order Pursuant to 11 U.S.C. Sec. 1129(a) and Rule 3020 of the FRBP Confirming the Debtors First Amended Joint Prenegotiated Plan
38	10/26/2006	443 <i>In re Oneida Ltd.</i> , Case No. 06-10489, Bankr. S.D.N.Y.	So Ordered Stipulation By and Between Reorganized Oneida Ltd. and the Pension Benefit Guaranty Corporation Signed on 10/26/2006
39	2/02/2007	14 <i>Oneida Ltd. v. Pension Benefit Guaranty Corp.</i> , Case No. 06-15323, S.D.N.Y.	Reply Memorandum of Law in Support re: Motion to Withdraw the Bankruptcy Reference. Bankruptcy Court Case Numbers: 06-1920A (ALG), 06-B-10489 (ALG). (Attachments: # <u>1</u> Certificate of Service)
40	4/3/2007	21 <i>Oneida Ltd. v. Pension Benefit Guaranty Corp.</i> , Case No. 06-15323, S.D.N.Y.	Supplemental Memorandum of Law in Support re: Motion to Withdraw the Bankruptcy Reference. Bankruptcy Court Case Numbers: 06-1920A (ALG) 06-B-10489 (ALG). (Attachments: # <u>1</u> Certificate of Service, # <u>2</u> Exhibit 1, # <u>3</u> Exhibit 2, # <u>4</u> Exhibit 3, # <u>5</u> Exhibit 4, # <u>6</u> Exhibit 5, # <u>7</u> Exhibit 6, # <u>8</u> Exhibit 7, # <u>9</u> Exhibit 8, # <u>10</u> Exhibit 9, # <u>11</u> Exhibit 10, # <u>12</u> Exhibit 11, # <u>13</u> Exhibit 12, # <u>14</u> Exhibit 13, # <u>15</u> Exhibit 14, # <u>16</u> Exhibit 15, # <u>17</u> Exhibit 16, # <u>18</u> Exhibit 17, # <u>19</u> Exhibit 18, # <u>20</u> Exhibit 19, # <u>21</u>

Exhibit 20, #22 Exhibit 21, #23 Exhibit 22, #24
Exhibit 23, #25 Exhibit 24, #26 Exhibit 25, #27
Exhibit 26, #28 Exhibit 27, #29 Exhibit 28, #30
Exhibit 29, #31 Exhibit 30, #32 Exhibit 31, #33
Exhibit 32, #34 Exhibit 33, #35 Exhibit 34, #36
Exhibit 35)

41	7/20/2007	22	Opinion #94951 Denying re: <u>1</u> Motion to Withdraw the Bankruptcy Reference. Bankruptcy Court Case Numbers: 06-1920A (ALG) 06-B-10489 (ALG). filed by Pension Benefit Guaranty Corporation
		<i>Oneida Ltd. v. Pension Benefit Guaranty Corp., Case No. 06-15323, S.D.N.Y.</i>	
42	7/20/2007	23	Clerk's Judgment that for the reasons stated in the Court's Opinion dated July 18, 2007, defendants motion to withdraw the reference is denied. (Attachments: # <u>1</u> notice of right to appeal)
		<i>Oneida Ltd. v. Pension Benefit Guaranty Corp., Case No. 06-15323, S.D.N.Y.</i>	

Date: April 7, 2008
Washington, D.C.

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